Links between NGO’s Accountability towards the Beneficiaries and its Financial Independence

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Abstract

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The purpose of the study is to find out linkages between NGO’s accountability towards its beneficiaries and its financial independence. The paper is highly empirical and draws on the experience gained from a case study of an NGO in Georgia. It provides the illustration of how the quality of NGOs work (which primarily targets the beneficiary population) is damaged by financial dependency on donor agencies. The study further provides an example of a business plan which the organization employs to take care of the dependency problem. Part of the organization’s business plan is to enter consulting and brokerage fields in order to create its own income. The paper argues that this move is more likely to take away a great amount of time and resources from the NGO and this will result in reduction of attention that NGO needs to pay to its beneficiaries. The research finds that once this beneficiary-induced step to come up with a business plan to reduce donor influence is likely to result in NGO drifting away from its constituency-oriented course, thus leaving the beneficiaries in disadvantage. Interestingly enough the effort of the NGO spent on releasing itself from donor dependency and exercising its accountability towards the beneficiaries in a more efficient way is less likely to contribute to this goal.

This research adds on to a large literature of NGOs dependency on donors and provides a food for thought for further research about how this problem of dependency can be resolved, through what mechanisms and what possible consequences the utilization of these mechanisms might have.

Keywords
Accountability, NGO, CIC, donors, beneficiaries, financial sustainability, business model
# Table of contents

Introduction ...................................................................................................................................... 4  
Purpose ............................................................................................................................................. 4  
Research Questions .......................................................................................................................... 6  
Overview of the previous research in the area ................................................................................. 6  
Conceptual Framework .................................................................................................................... 9  
Case Study of CIC .......................................................................................................................... 11  
Methodology .................................................................................................................................. 13  
Analysis .......................................................................................................................................... 14  
  Project/program A ..................................................................................................................... 15  
    Concluding remarks .................................................................................................................. 16  
  Project/program B ..................................................................................................................... 17  
    Concluding remarks .................................................................................................................. 18  
  Project/program C ..................................................................................................................... 18  
    Concluding remarks .................................................................................................................. 20  
  Project/program D ..................................................................................................................... 21  
    Concluding remarks .................................................................................................................. 22  
NGOs and Funding ......................................................................................................................... 22  
CIC’s business model ....................................................................................................................... 24  
Conclusion ...................................................................................................................................... 27  
Reference List ................................................................................................................................ 29  
Annex 1 .......................................................................................................................................... 32  
    In-depth Interview guideline ................................................................................................. 32  
Annex 2 .......................................................................................................................................... 33  
FGD guideline (translated from Georgian version) ...................................................................... 33
Introduction

The purpose of the study is to find out linkages between NGO’s accountability towards its beneficiaries and its financial independence. The paper is highly empirical and draws on the experience gained from a case study of an NGO in Georgia. It provides the illustration of how the quality of NGOs work (which primarily targets the beneficiary population) is damaged by financial dependency on donor agencies. The study further provides an example of a business plan which the organization employs to take care of the dependency problem. Part of the organization’s business plan is to enter consulting and brokerage fields in order to create its own income. The paper argues that this move is more likely to take away a great amount of time and resources from the NGO and this will result in reduction of attention that NGO needs to pay to its beneficiaries. The research finds that once this beneficiary-induced step to come up with a business plan to reduce donor influence is likely to result in NGO drifting away from its constituency-oriented course, thus leaving the beneficiaries in disadvantage. Interestingly enough the effort of the NGO spent on releasing itself from donor dependency and exercising its accountability towards the beneficiaries in a more efficient way is less likely to contribute to this goal.

This research adds on to a large literature of NGOs dependency on donors and provides a food for thought for further research about how this problem of dependency can be resolved, through what mechanisms and what possible consequences these mechanisms might have.

Purpose

There is an intense debate about the relationship between NGOs and donors, particularly about NGOs dependency on donors. There has been a lot written about the influence donors exercise over the NGOs (see Holmén, 2010; Igoe, 2004 in Holmén, 2010; Duhu, 2005; Shivji, 2007; Sonntag-Padilla et al., 2012; Songco, 2006: 22; Bendell, 2006: 10). It is argued in the literature that many donors provide funds for NGOs with conditions attached to them and thus restrict their freedom. Literature also indicates that sometimes the funds are provided to the NGOs to serve donors’ interests. This factor damages the quality of NGOs performance and diverts it in a way that harms the constituencies. Therefore, this aspect of donor-NGO relations is a problem. It makes it hard for NGOs to stay faithful to their value-base, mission statement and serve their constituencies to the best possible extent. “....the need [of NGO] to keep the resources flowing results in the NGO prioritizing donor needs over its own. Even further down in the chain is the
community, which may want entirely different types of health services or may be most interested in holding the NGO to account for how many illnesses are cured...” (Jordan, 2005: 9).

However, it must be mentioned from the outset that NGO’s weak performance towards the beneficiaries cannot be caused only by its relations with donors. This is not what this thesis tries to argue. There are many other factors that might be behind this problem. Factors such as NGO’s organizational development, attitudes and competence levels of NGO staff, cultural differences between the staff and the beneficiaries and many other issues also contribute in determining how well NGO is accountable towards its constituencies (Roche, 2010). Therefore, it must be made clear that this aspect of donor-NGO relationship is not perceived to be an exclusive determinant of the quality of NGO’s accountability towards its beneficiaries. This study simply plans to address this particular aspect from many other factors listed above attempting to prove that once the donor’s influence is no longer an issue, NGO should have wider and freer opportunities to carry out quality accountability towards its constituencies. This topic has been chosen over others because it provides an illustrative example of donor-NGO-beneficiary nexus and speculates on one of the possible ways to solve the problem.

Thus, this research focuses on NGO’s accountability towards its beneficiaries – those people who are direct or indirect recipients of NGOs projects, programs, services and are influenced by their activities, actions and decisions. Accordingly, the research will focus on mechanisms (and effectiveness of those mechanisms) of accountability that NGOs practice towards the beneficiaries. This study will further discuss how the abovementioned donors’ influence affects NGOs accountability towards the constituencies. The hypothesis of the research indicates that as long as NGOs are financially dependent on donors then NGOs should display a low quality of accountability towards its constituencies. The major focus will be on the case study of CARE International in the Caucasus (CIC).

After examining the hypothesis, this study will provide the description of a business model that CIC planned to employ to reduce dependence on donors. This study attempts to illustrate that a business model is one of the ways for NGOs to decrease donor influence and open up doors for themselves to exercise better accountability towards the beneficiaries. This part of the research displays a process which potentially can push NGOs (and in this case CIC) to expend their duties beyond civil society sector (to consulting and brokerage fields in CIC’s case), thus introducing
NGOs to a whole new dimension in development field. Thus this research will try to introduce a
new perspective and illustrate a newly emerging area in NGO field.

**Research Questions**

Does financial dependency of CIC on donor agencies damage the quality of accountability of the
NGO exercised towards its beneficiaries? And if yes, can applying business model increase or
decrease the quality of CIC’s accountability towards the beneficiaries?

**Overview of the previous research in the area**

There is a considerable amount of study done about the negative influence that donors have on
NGOs performance quality. Below the paper provides some ideas - concerning different parts of
the developing world - of different authors about this subject-matter.

Jordan (2005) indicates that there are numerous tools available for NGOs to practice account-
ability. According to her these tools are oriented towards the actors - that have the capacity to in-fluence power over them - such as the donors and the government. As she argues the tools such as
- annual reports
- quarterly reports
- independent evaluations
- audits

are created by these stakeholders to address their personal needs. In fact, Bendell (2006: 15)
brings up an example of 17 Asian NGOs. The example outlines that most of the NGOs that em-
ployed the codes of conduct only did so to show their donors that all the systems (such as moni-
toring and evaluation) were in place. There was only one organization which showed that benefi-
ciaries were part of evaluation processes.

Usually it is noticed that these mechanisms are driven to provide quantitative assessments and
they sometimes leave out qualitative aspects. For example, for an NGO which is involved in
health education and is interested in changes in behavior, it is quite complex to go hand in hand
with the donor who is only interested in the number of delivered medicine (Jordan, 2005). “The
needs of the donor to be able to account for medicines, bed nets, needles, condoms etc. often pre-
vail over the desire of the NGO to measure or evaluate its programs results or structural changes”
(Jordan, 2005: 9). Bendell (2006: 12) also indicates that the “NGO’s concern for the interests of its large donors may undermine its attention to the needs of its intended beneficiaries.”

Sontag-Padilla et al. (2012) as well point out that unnecessary dependence on finances that flow from external sources makes it tough for nonprofit organizations to generate revenue, and address the needs of their beneficiaries. It is argued that nonprofits sometimes experience “mission drifts”. In other words, the notion implies that due to external influences nonprofit organizations’ activities sometimes do not reflect their organizational mission (Sontag-Padilla et al. 2012).

Holmén (2010) likewise, provides an insight in African experience concerning relations between donors and NGOs. Author argues that as international donors redirected their funds from governments to NGOs it resulted in a massive spread of non-governmental organizations, these being – development organizations, political organization etc. Holmén (2010: 91) continues by stating that donor funds are rarely provided without conditions attached. According to him this situation results in NGOs profiting donor interests rather than those of their beneficiaries. “NGOs and LOs ‘have become less and less accountable to their communities.... [Their] energies have been diverted into activities to please donors’” (Igoe, 2004: 1 in Holmén 2010: 91; see also Michael, 2004; Duhu, 2005; Fafchamps and Owens, 2006; Shivji, 2007). However, the author also further outlines that the influence of donors is only one of the many factors that cause weak performance level of NGOs (Such as: distrust between NGOs themselves; lack of capacity, skills and competence among the people who run NGOs, diagnose problems and implement projects.). Holmén (2010: 104) argues that the funds provided by donors and International NGOs flow to certain NGOs; to those who are willing to support their interests and demands. In Easter and Southern African (ESA) region it is a common occurrence that NGOs become dependent on external funds which leaves question as to whose agendas are implemented. Additionally, the NGOs that acquire funds from external sources tend to crowd out indigenous organizations. According to Holmén (2010) this does not only happen because they have more financial means but also because they serve foreign interests (Holmén, 2010: 107).

According to Holmén (2010) the situation in West Africa is similar to that of ESA. Dependence on external funds is quite high in that region as well (Holmén, 2010: 131). Dependency on the resources received from donors makes NGOs lose touch with the communities they operate in (Holmén, 2010: 131). However, there are certainly many other problems with NGOs in West Africa as well (much like in ESA) apart from donor influence which point out to internal weakness-
es. Holmén (2010) indicates that it is a common practice among African NGOs who are getting funds from foreign resources to pay people to show up at the meetings. This results in NGOs “competing for people”, so to speak, which ends up in people attending the meetings with those NGOs that pay them more. Author also emphasizes that usually after withdrawal of donors’ support NGOs stop operating (Holmén, 2010: 211). Dependency on finances thus forces NGOs to be accountable upwards (to the donors) rather than downwards (to their beneficiaries) (Holmén, 2010: 214). Thus, instead of planning and implementing their own projects and programs, NGOs in Africa in many cases tend to match their initiatives to the interests of donors. However, one must not take this discussion as an attempt to portray donors as ill-intentioned agents of development. Donors have to be accountable towards their superiors, audits, timetables and schedules etc. as well. (Holmén, 2010: 215).

Kilby (2005) provides an illustrative study about the NGOs from India, where he elaborates on NGOs’ accountability towards donors and beneficiaries. In his research the author provides an example of some of the NGOs that remained faithful to their constituencies when certain developments in their relations with donors might have caused threats to profiting the beneficiaries. Kilby (2005: 959) writes about one of the NGOs (called SNDT): “In order to be true to their values, [SNDT] withdrew from a funding relationship with its donor to enable the ragpicker women’s union to become independent and self-funding.” Kilby (2005: 959) further continues: “In all, over a 10-year period, around half of the NGOs surveyed had either on their own initiative ceased relationships, or declined offers, on the grounds that the proposals or direction from donors were not consistent with their agency’s values.”

This example further shows that NGOs experience influence from donors which threatens the ability of the organization to serve its mission and beneficiaries.

My research, apart from illustrating similar problematization of donor-NGO relations, attempts to take this topic one step further and speculate on possible ways to solve this problem.

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1 For example, NGOs are sometimes simply created to find employment for their owners (Holmén, 2010: 173); different donors and INGOs approach development through different ideological lenses, which creates chaotic development (Holmén, 2010: 210); NGOs are place of swindlers and crooks intentioned to obtain funds for personal benefits (Holmén, 2010); etc.


**Conceptual Framework**

What is accountability? There are considerable amount of definitions, constructs, shapes and patterns surrounding the concept of accountability. In spite of the noticeable theoretical divergences and variations, accountability may be briefly defined as a fulfillment of a certain task and reporting the outcomes of it to somebody else. In other words, accountability is "the obligation to report on one’s activities to a set of legitimate authorities" (Jordan, 2005: 11). "To be accountable means to have to answer for one’s action or inaction, and depending on the answer, to be exposed to potential sanctions, both positive and negative" (Oakerson 1989: 114 in Grant and Keohane, 2005).

Bergsteiner (2012: 24) explains that accountability can be “bureaucratic, compliance, conventional, democratic, direct, external, hierarchical, horizontal, internal, judged, mutual, negotiated, passive, peer, private, progressive, public, reflective, reflexive, reputational, self and vertical”. This is a very vast range of accountability constructs and there is no need to examine each of them. To narrow it down one can look at Grant and Keohane’s (2005) for example. They write about different types of accountabilities that are applicable to different agents of ecosystem such as: states, NGOs, multilateral organization, multinational corporations etc. Much like Bergsteiner (2012), Grant and Keohane (2005) also provide the description of various cases that allows us to look at accountability through different prisms. As mentioned, accountability can be hierarchical. Hierarchical accountability usually is present in bureaucracies of big organizations (Grant and Keohane, 2005). Thus this type of accountability determines power relations. Supervisory accountability concerns relationships between organizations. As an example the authors bring IMF and World Bank; showing that these organizations are supervised by the states and intuitional agencies from within these states (Grant and Keohane, 2005). Fiscal accountability refers to financial obligations that usually funding agencies impose over recipient organizations (Grant and Keohane, 2005). Accountability can be of legal nature as well. Public officials can be subject to being accountable to different types of laws (administrative, criminal etc.) (Grant and Keohane, 2005). External accountability speaks for itself but more particularly it is a process “of subjectively or objectively evaluating the contribution that others have made to a consequence; where appropriate, calling on these others to account for the consequence and for how this consequence came about; and applying accountability responses such as rewarding, sponsoring, mentoring,
supporting, giving feedback, counseling, training, directing, sanctioning or punishing” (Bergseiner, 2012: 25). Accountability has many forms and shapes.

In the development community accountability indicates which actor has more leverage over the development process. It determines power structures (Wenar, 2006). In academic world NGO accountability is given different set of “directions”. NGO’s accountability usually bears external character (much like the one described in the end of the previous passage) – towards different stakeholders. And this accountability is reflected through number of different ways a swell, such as fiscal, legal, social etc.

NGOs are accountable for their decisions and actions to number of actors in development community. According to the International Non-Governmental Organizations Accountability Carter (2005), signatory NGOs to the Charter subject themselves accountable to the following stakeholders in the ecosystem: Peoples (including future generations), environment (that cannot speak for itself), members, supporters, staff, volunteers, those providing goods and financial and service support, regulatory bodies, the media, general public, partner organizations, governmental and non-governmental bodies etc.

NGOs display “upward” accountability towards the donors; when NGOs exhibit accountability towards their partner organizations it means that they practice “horizontal” accountability (also called peer accountability); “downwards” accountability is expressed by the NGOs when they exercise accountability towards their beneficiaries (Wenar, 2006; Kilby, 2006; Roche, 2010; Jordan, 2005). Prior to the implementation of a development project NGOs (depends on the mission and size of the organization also) usually do a stakeholder mapping. This means that an organization/agency selects which actors that are going to be involved in a particular project or a process will be priority addressees of the accountability line (Morris and Baddache, 2012; Clayton and Poister H., 2009). During some projects donors might represent a main accountability line for NGOs while in others the beneficiaries and partner organizations.

As previously mentioned there are number of processes and mechanisms available for NGOs to stay accountable to a wide range of stakeholders in the development community. Some of the main accountability processes that are directed towards different stakeholders (mainly towards the donors, government, partner organizations and beneficiaries) are transparency, information sharing, participation, evaluation, assessment, monitoring, annual reports, mid-term reports,
complaints and response mechanisms, feedback mechanisms etc. (see CARE Peru, 2010; Sime and Carter, 2011; Roche, 2011).  

Big amount of NGOs’ accountability is directed towards the donors, partner organizations and beneficiaries. Thus NGOs accountability usually bears external character. The abovementioned processes and mechanisms are used respectively by the NGOs to enable these stakeholders to hold them accountable. Participation is a process through which an NGO enables stakeholders play a key role in activities that concern and involve them, while transparency (information sharing) is a process through which an organization makes the information about its activities and procedures available for the stakeholders in a timely, convenient and accessible manner (Blagescu et al., 2005; Roche, 2011). Evaluation is the process which allows an NGO to monitor and keep track of its work; evaluation provides the ability for an NGO to learn, adapt accordingly and report on the results (Blagescu et al., 2005; Roche, 2011). Complaints and response mechanism is an instrument which enables the stakeholders to submit complaints and/or feedback about the activities and decisions in case of any misconduct and abuse; the mechanism also implies that these complaints are addressed by the organization in a timely and convenient manner (Blagescu et al., 2005; Roche, 2011).  

The following section represents a case study of an NGO and attempts to illustrate and problematize external accountability issues related with the NGO, it’s donors (upward accountability) and beneficiaries (downward accountability).

**Case Study of CIC**

CARE International in the Caucasus is a legally based organization in Georgia. The organization is a Country Office of CARE International (CI). CARE International is an International Non-Governmental Organization created in 1945 after the Second World War to help war-torn Europe recover. Initially, the acronym CARE meant “Co-operative for American Remittances to Europe” but later on it changed to “Co-operative for Assistance and Relief Everywhere” (www.care-caucasus.org.ge, 2013). The organization consists of National Members, Affiliate Members and Country Offices. The mission of CI is to combat poverty by responding to emergency situations,
creating socio-economic opportunities, influencing policies and promoting self-help (www.care-caucasus.org.ge, 2013). Respect, Integrity, commitment and excellence are the main values of CI. CIC started operating in South Caucasus (Georgia, Armenia, and Azerbaijan) in 1990s (www.care-caucasus.org.ge, 2013). The organization delivered emergency responses to Spitaki earthquake in Armenia. It addressed needs of Internally Displaced People (IDPs) during the conflicts of Nagorno-Karabakh (between Azerbaijan and Armenia) and conflicts in South Ossetia and Abkhazia that Georgia experienced (www.care-caucasus.org.ge, 2013).

CIC reflects major values and vision of CARE International. It works on poverty elevation through rural development programs in Georgia, Armenia and Azerbaijan. The areas of focus are provision of socio-economic situations to the rural households, strengthening women, supporting IDPs, building capacity to reinforce civil society and work with government at all levels and be conflict sensitive (www.care-caucasus.org.ge, 2013). CIC’s impact population consists of rural households under the poverty line, women, people aged between 18 and 31 and those who are vulnerable to economic and environmental risks.

There are roughly 50-60 people employed at the organization. This spring I interned at CIC from January 10th 2013 to March 10th 2013. By the time of my internship at CIC the organization was undergoing major organizational changes. One of the issues that the organization worked on to improve was its accountability towards different stakeholders. The scope of my internship included conducting a study about CIC’s accountability towards its beneficiaries. The purpose of the task was to find out what processes CIC employed to stay accountable towards its constituencies and if the organization managed to practice high quality accountability towards them and why.

The main sources of information for the research at CIC were the development projects and programs that organization was implementing by that time because they were the only activities that concerned the beneficiaries. By the time of my internship there, the organization implemented five different development projects/programs. The operational area of all of the projects/programs spread across Georgia and parts of Armenia and Azerbaijan. Every project/program focused on rural areas. Some of the major objectives of the projects/programs included provision of income opportunities by strengthening some of the value-chains (such as beef, dairy, potatoes and tomatoes) for farmers; management of natural resources; strengthening of women and civil society in conflict-affected communities; creating socio-economic opportuni-
ties (through grants competition for example) for IDPs and advocating their interests with proper governmental bodies.

**Methodology**

The research was completely based on the qualitative in-depth individual interviews with CIC staff and Focus Group Discussions (FGDs)\(^4\) with beneficiaries of the projects/programs (see Annex 1 and Annex 2 for the in-depth interview and FGD guidelines; the information about ethics is included in annexes as well). Due to financial and time limitations the study was conducted only on Georgian territory. The interview and FGD guidelines were designed around three accountability processes - that are practiced towards the beneficiaries – which are information sharing, participation and complaints/feedback and response mechanism.

The sample group for in-depth interviews was selected based on the level of informativeness of the staff at CIC. Since projects/programs were selected as the sources where the information about accountability processes would be extracted from, the most informative respondents for the study would be the CIC staff in charge of the projects/programs. There were five projects/programs implemented by the time the research was conducted. Staff from the management level from every project/program (except for one\(^5\)) and some of the field staff were interviewed. Employees holding one of the top positions at the organization were also interviewed. In total there were 7 interviews conducted (which means that there were 7 people interviewed form the staff. There were no more than 1 or 2 persons interviewed from each project/program). The aim of the interviews was to find out if information sharing, participation and complaints/feedback and response processes were used by the projects/programs and what other accountability mechanisms were employed. Additionally, interviews aimed to uncover how effective those accountability processes were and why. This aspect was directed in diagnosing whether donors’ influence made any contribution in determining the effectiveness of accountability processes.

In order to make an attempt to check the validity and reliability of the information received from the in-depth individual interviews the research proceeded by conducting FGDs with the beneficiary communities of the projects/programs. The list of the communi-

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\(^4\)Definition of FGD: “the focus group is a form of group interview in which: there are several participants (in addition to the moderator/facilitator); there is an emphasis in the questioning on particular fairly tightly defined topic; and the accent is upon interaction within the group and the joint construction of meaning.” (Bryman, 2012: 502)

\(^5\)One of the projects was temporarily stopped due to the reasons unknown to me.
ties/settlements/municipalities was provided by the staff of every project/program and the sample communities/settlements/municipalities were randomly selected. From each project/program there were two communities/settlements/municipalities selected. The study employed FGDs (and not another research tool for example) because FGDs provide opportunity for a researcher to have a wide audience and variety of views and opinions about a certain topic in depth (Bryman, 2012: 501), especially when there are time constraints. The FGDs were carried out in 8 communities/settlements/municipalities in total out of four regions of CIC’s operational area within Georgian territory. In every community/settlement/municipality there were two FGDs conducted. Men and women participated in FGDs separately in order to guarantee that restrictive environment was loose. This decision was made because it is a common case in Georgia that women feel restricted and act passively in the presence of men. The respondents for FGDs were selected by the project/program staff themselves. This factor represents a weakness in the research process because one can argue that project/program staff would select those people who would provide less harmful information about the organization. However, as it becomes clear later, based on the findings, this problem did not reveal itself at all. I could feel that the answers of the respondents were not pre-meditated.

Prior to selection, project/program staff were given the guidelines based on which they had to select the respondents. They had to compose FGDs of people who were directly involved in the project/program (the target population – such as people participating in grants competition for example) and also those who were indirect beneficiaries (the impact population – such as people residing on the territory of project/programs’ operational area, who would potentially gain from the project/program in the long-run). Average number of respondents for FGDs varied from 5 to 13. There were 16 FGDs conducted. The number of total participants was 111. The interviews and FGDs were conducted during 07.02.2013 – 20.02.2013. Due to the time and financial restraints the research was confined to the given number of communities/settlements/municipalities, interviews and FGDs.

**Analysis**

The research about CIC falls into the category of external accountability, particularly towards the beneficiaries. The study indicated that the beneficiaries had limited information about CIC in general. Some FGDs revealed that beneficiaries had enough information about the organization
and the projects/programs being conducted while other FGDs indicated that respondents had no idea what the organization was about or what projects/programs it was implementing.

The research concluded that the level of participation was quite high and also effective. Additionally, the research showed that there were virtually no institutionalized mechanisms of complaints/feedback and response available in the projects/programs conducted by the CIC. In this component of accountability the study found out that the most common form of complaints and/or feedback submission available to the beneficiaries was the personal contacts and face-to-face communication which happened to be quite effective.

Additionally, study revealed that there is a high distrust towards the NGOs among the population. Majority of the respondents from FGDs outlined that they saw no point in reaching their voices to the organization because they believed nobody would respond to them.

Most importantly, the study found that some of the projects/programs were subject to the influence coming from the donors which damaged the quality of accountability practiced by the CIC toward the constituencies.

**Project/program A**

This project/program focused on the management of natural resources in the watersheds of two regions of Georgia. The project/program started in 2010. The purpose of the project/program was to improve rural livelihoods through better management of natural resources.

During the interview with one of the project/program staff members the respondent indicated that the most common way of communication between the beneficiaries and the CIC took place through face-to-face contact. As outlined to me by one of the employees in charge of the project/program, the formal tools of information sharing such as booklets, posters etc. were not used because:

> "honestly speaking we did not see need of it [booklets; posters] because in each community we have established so called initiative groups which are contact points between the project and the communities. These are representatives of the local communities officially nominated or elected by the communities at their meetings."

According to same respondent the fact that information sharing in the project/program was quite effective was reflected by the fact that people and especially young generation became engaged
into natural management issues more and more and some of them even expressed the interest in pursuing educational paths in natural resource management direction.

As the same individual outlines the participation of the beneficiaries was expressed in number of ways. Beneficiary communities took a direct part in prioritization of the needs of the community. They selected the priority issues. The communities also selected the people for the initiative groups themselves. As already noted by the respondent, they (initiative groups) were the main link for communication between the beneficiaries and the CIC staff. The same person further outlined that there were no formalized and institutionalized mechanisms of complaint and response available for the constituencies. He noted that the most common way of communication between the two parties was through personal contact and face-to-face meetings. Also, the same individual outlined the role of community mobilizers - one of the main ways for beneficiaries to reach their voices out to CIC. However, the interviewee further indicated that there was one community mobilizer available for 15 community which certainly resulted into poor communication since the meetings with the communities could not take place on frequent basis.

FGDs showed a different picture compared to the information received from the individual interview conducted with the CIC staff member. Every FGD conducted in the communities where project/program A operated showed that the respondents did not have information about CIC at all, let alone the project/program. Some of the respondents even asked me to explain what CARE abbreviation implied and what kind of NGO it was, what projects it implemented and etc. During the FGDs some residents of one of the community kept mentioning the name of one of the NGOs that was a co-implmenter of the project/program with CIC (along with 4 other NGOs). They constantly kept emphasizing the name of that organization and that they were informed about that NGO and had contact with the representatives from that NGO only.

Later on, after the FGDs were conducted the same individual from the in-depth interview outlined in an off-the-record conversation to me that due to the demands of the donors CIC was not allowed to present itself as an implementer of the project/program to the beneficiaries.

Concluding remarks

It is clear that in this case due to the influence of donors, CIC happened to be completely unknown to the beneficiaries. In order for an NGO to establish accountability as a systematic tactic, it needs to practice it through every activity that involves the beneficiaries. One could argue that as long as people benefit from the project/program A and its objectives are justly and
transparently achieved with people’s direct participation and ownership of the process it should not matter which organization is presented to the beneficiaries as an implementer. This is partly correct; however, this scenario does not enable the constituencies to hold the CIC accountable for the project/program because they are nowhere to be seen, people have no information about it. Thus, this situation clearly stands in the way for CIC to exercise accountability towards the beneficiaries. In case of financial independence (or less dependence on donors) it is less likely that CIC would face this obstacle.

**Project/program B**

This project/program aimed at strengthening capacity for women in the conflict-effected territories in South Caucasus. The objective of the project/program was to help women protect their rights and take part into decision-making. The project/program was implemented by the CIC in collaboration with five partner NGOs. CIC worked through supporting the partner organizations who operated to create proper environment for women from the conflict-effected territories in achieving those goals. Thus a middlemen between CIC and the beneficiaries were partner organizations. According to one of the CIC staff members, in every community the partner organizations worked with the group of women activists who were elected by the communities themselves. The activists were the link between the wider community and the CIC’s partner organizations.

As the same individual mentioned, information sharing in the project/program took place through partner organizations. In other words, the beneficiaries (which includes the activist groups as well) kept most frequent contact with the partner organizations. FGDs showed that the information was spread through different mechanisms by the activist groups themselves in order to reach out to wider community. Some of the tools used by the activist groups were stickers, community houses and boards at the entrances of buildings. FGDs also showed that personal contacts and face-to-face communications were one of the primary sources of spreading the information.

Participation component turned out to be at a high level in project/program B. FGD respondents pointed out that the activities conducted in the scope of the project/program were selected by themselves. The FGDs also indicated that the prioritization of the needs of people took place by doing a survey among the community settlers.
Like the previous project/program this one displayed no formalized and institutionalized complaints and response mechanism. As already indicated the most common form of reaching their voices to the proper authorities in the organization for beneficiaries was face-to-face and personal contacts.

However, one interesting issue worth noting appeared during the individual interview with the same CIC staff member. When asked about CIC’s relationship with partner organizations the respondent pointed out that sometimes the information provided by them were not reliable and CIC usually happened to find out about it during monitoring visits to the communities. The respondent further continued that selection of some of the target communities took place by them based on personal acquaintances. The respondent further noted: “...That community might actually fail.” The same person also stated that the partner organizations were more focused on

“making friends with the donor and ticking some very basic boxes, rather than actually achieving impact. One thing is that if they don’t get any money from donor they just stop. They [the partners] are not in the habit of looking at the project as a social change issue rather than just a project so they just focus on project and next project so they get the salary. It’s quite hard to get them to change their work”.

Concluding remarks
As it is clear, much like in the case of the previous project/program the influence of donor agencies is present here as well. The fact that CIC’s partner organizations were tied to the monetary interests damages the quality of CIC’s accountability. This example shows again that the influence of donors and financial dependency on them creates flaws in the quality of accountability practiced towards the constituencies.

Project/program C
This project/program concentrated on assisting the IDPs from the 2008 Georgia-Russian\textsuperscript{6} conflict to integrate them into the mainstream Georgian society. In particular the project/program aimed at implementing five different components which were: income generation (which included grants competition for women), infrastructural development, information sharing and

\textsuperscript{6} In 2008 an armed conflict broke out between Georgia and Russia over the dispute about breakaway regions of South Ossetia and Abkhazia.
collaboration with the local government, building capacity of civil society and provision of psycho-social support.

The research found that information sharing during the lifespan of the project/program \(^7\) changed. In the beginning when the project/program was in the early stages, the communities and settlements were visited by the CIC staff members on a regular basis (once in a week) to present the project/program. As one of the CIC staff in charge of the project/program points out the information about the project/program was most frequently shared through the community houses, local municipalities, “mamasakhlisi” (village foreman) institute, brochures, banners (during annual meetings with the communities) and posters put up at public gathering places. According to another CIC staff member who also was in charge of the project/program, the effectiveness of information sharing was clear. The respondent continues that in the initial stages of the project/program when CIC used only “mamasakhlisi” institute for spreading the information about the project/program the number of applications received for the grants competition was 30 out of 100 households. But after increasing the range of information sharing mechanisms the number reached almost hundred percent.

However when asked about other accountability processes used in the project/program the same individual indicated: “as I said, we did not have any specific system. Our main accountability line was towards the donor. And also our monitoring and evaluation system was designed to capture those achievements outlined in the log frame of the project.”

FGDs showed quite a mixed picture. Sometimes the opinions expressed by the beneficiaries came in accordance with the information that I received from individual interviews and sometimes they did not. Some people indicated that they were aware of the project, its proceedings and also were heavily involved in it (through participating in grants competition for example). Yet others noted that they had not heard anything about the project/program or the organization because they lived in remote areas in their communities/settlements and information did not reach out to them. According to the FGDs, participating men and women outlined that the selection of priorities for the communities/settlements happened by them. In fact, the first respondent from the individual interview stated that: “We would provide some material, some engineering advice, expert advice, but they were the managers”. The same individual however further noted that not every top priority could have been addressed by the project/program due to financial limitations.

\(^7\) The project/program C started in July 2009 and ends in July 2012.
posed by the donor. According to the respondent this financial issue was explained to the community/settlement members and they understood the matter. This project/program like the previous two indicated that the most common form of communication was through face-to-face contacts.

Another person (working for the project/program) from the in-depth interviews notes: “If you stopped almost every second person they could tell you the phone number, name and surname and position [of the mobilizers].”

FGD participants indicated that they participated in grants competition and those who got funded expressed their satisfaction while others complained that the project/program funded same people two and more times in a row and left out others who never received any grants. Those who did not take part in the grants competition for example found it hard to recall the whereabouts of the project/program. However, there was another issue worth paying attention to: by the time the interviews and FGDs were conducted the project/program was in a different phase then it was in the initial stages. By that time the objective of the project/program was to advocate the interests of the beneficiaries to the proper authorities, therefore the memories of the initial events in the project/program might have been unclear for some of the women and men from the FGDs.

Many respondents during the FGDs expressed their distrust towards the NGOs in general. They mentioned that there were dozens of NGOs coming to their settlements, holding meetings and promising things and never finishing their work.

**Concluding remarks**

This project/program displayed that there are mixed views among the beneficiaries. Plus their opinions sometimes matched those of individual interviewees and sometimes not. This makes it complex to draw on specific conclusions about the quality of CIC’s accountability practiced through this project/program. In overall the project/program C did not reveal any influence coming from donors. Accountability flaws identified in the study did not connect to the donor influence of any kind. However as indicated previously one of the two individual interviewees stated that the main “accountability line” was directed towards the donors which implies that accountability towards the beneficiaries was not built into the project/program.
**Project/program D**

The aim of this project/program was to support pro-poor socio-economic development through participatory planning, and by improving the exchange of market relevant information between three local stakeholders. They were Local Government, Civil Society Organizations, and Private Sector. The project/program aimed to develop and strengthen different product value-chains in different municipalities of Georgia and Armenia. The final beneficiaries of the project/program represented rural households who were below the poverty line or were at risk to fall below it.

The project/program – by the time of the interviews and FGDs – was at an early stage of development. It started in November 1, 2011. Thus the activities implemented within the project/program involved only meetings with the three parties engaged in the process mentioned above. The purpose of those meetings was to identify priority product value-chains for relevant municipalities after which action plans would have been drafted and further implemented.

The CIC respondent (who was in charge of the project/program) from the in-depth individual interview noted that during that stage of the project/program information sharing happened through limited sources. Primary instrument for information sharing according to the interviewee was local media sources. However the same person further indicated that:

“If there is a local TV for example in [name of the municipality] or [name of the municipality] we usually try to engage them and they come to almost every meeting where we tell them that this is the process that is ongoing, we are at this stage and usually this is aired then two or three minutes in the evening. However, I mean, it’s still quite limited - this coverage - because [name of the municipality] is quite big, only limited number of Georgian speaking population watches that and somebody might miss it. Plus the type of programs is that you cannot exceed two or three minutes and you cannot give the full information about what you are doing. So, means for making information available are quite limited, we are not talking about internet at all because poor population especially in villages.... not a single chance.”

The respondent further noted that in a different project that CIC conducted before (and which more or less spread on the same geographic areas as the project/program D) they tried to share information through leaflets however it proved to be useless: “Nobody uses that.”

FGDs revealed that a very common way of information sharing was through personal contacts. Majority of the men and women who participated (like the in-depth interviewee) in the FGDs in-
dicated that there was no formal and institutionalized mechanism of complaints and response but they could talk to the CIC staff through phone if they needed.

Since the project/program was in the early stages it was hard to measure the quality of beneficiaries’ participation in it. However some trends still became clear. According to the same CIC employee (in charge of the project) and majority of FGD participants the selection of priority product value-chain happened by them and the organization did not enforce them to do anything.

**Concluding remarks**

Throughout the FGDs many participating women and men emphasized that the role of CIC in that particular project/program was unknown to them and that they had met CIC representatives very few times. For them the project/program was associated with another organization which was a co-implementer with the CIC. This situation looks much like that of project/program A when constituencies were completely unaware of CIC due to donor’s influence and only had knowledge about another organization. However the reasons to why another organization was more presented to the beneficiaries than the CIC remained unknown. The study did not identify any specific influence of donors on the project/program. However, the same individual interviewee indicated that accountability towards the beneficiaries was a bit unknown issue to him/her and admitted that the project/program did not have any in-built accountability processes towards the recipient population.

**NGOs and Funding**

The study about CIC’s accountability towards the beneficiaries reveals that in half of the cases the influence coming from donors damages the quality of accountability practiced by the organization which in turn results in benefiting the donors rather than the people. The other half of the cases showed that accountability towards the beneficiary population was not put in the forefront; rather they indicated that the organization was mainly accountable to the donors. This study conforms to the ideas and opinions expressed in the literature review section about the influence of donors on NGOs. Thus hypothesis has been proven.

Based on this, the research further continues to argue that in order for NGOs to practice quality accountability towards the beneficiaries they need to be as less dependent on donors in their financial abilities as possible. Financial independence (or less dependence on donors) should re-
sult in NGO being in a fuller command of the activities that it conducts. And as long as an NGO stay committed to its beneficiaries this should automatically result in profiting them.

Recently, many NGOs started to use different mechanisms to acquire sustainable revenue/funding/money generating tactics to reduce dependence on donors. After a short introduction of what business model is about this study below provides CIC’s business model. This research attempts to illustrate that business model is one of the ways to reduce NGO’s dependency on donors and thus provide NGO with the environment to refine the quality of its accountability towards the beneficiaries.

The difference between the for-profit organization and non-profit ones is that the latter tries to generate profit whilst the former with its financial resources tries to achieve outcomes that are in line with its social mission (Sontag-Padilla et al. 2012). There are number of different ways through which NGOs generate their funds. Majority of them come from governments, conventional debt funding, individual donations, foundations, special events and corporate donations (Foster et al., 2009). Below is the illustration of CIC’s business model (which the organization designed to generate revenue) which brings up some interesting perspectives. But, first of all, before the description is provided the definition of what a business model is should be brought up. Oxforddictionaries.com (2013) describes business model as: “a design for the successful operation of a business, identifying revenue sources, customer base, products, and details of financing”. Likewise, Chesbrough and Rosenbloom (2002: 533) indicate that business model should have the following six characteristics:

1. Articulation of value proposition
2. Identification of a market segment
3. Definition of value chain structure
4. (Given the value-chain structure and value proposition) estimation of cost structure and profit potential of producing the offering
5. Description of the firm within the value network
6. Formulation of competitive strategy

CIC’s business model will be assessed against these criteria. This will help in understanding what the possible consequences of NGOs (and in this case CIC) employing business models are. It is interesting to see that the idea to become more accountable to the beneficiaries drove CIC to think of the ways of how to avoid donors. This resulted in elaborating a business model which
apart from allowing the organization to become financially independent in the long-run (as we shall see below) in turn resulted in CIC entering a whole new area of expertise (which is also shown below and which also has its own possible consequences on CIC’s accountability towards the beneficiaries).

**CIC’s business model**

By the time of my internship at CIC, the organization was in the process of launching its own business plan. Before 2012 CIC’s core business was to conduct and implement projects and programs in South Caucasus funded by donors to help poor and marginalized to become self-sufficient (Reynolds, 2012).

CIC decided to change its approach. According to the new business plan the organization will attempt to identify ideas - among the beneficiaries – oriented to lasting social change and link them to investors. Primary sources of funding for CIC come from corporations, institutional donors, philanthropic donors and social investors.

“Now CIC’s core business is to facilitate social change through the identification and investment in social entrepreneurs who develop sustainable initiatives that contribute to greater equality for the rural poor.” (Reynolds, 2012: 5). Main part of the model is shown in the diagram below:
The small black dots represent the illustration of “great ideas” that beneficiaries possess and which are identified by the opportunity scouts (“An individual, organization and/or group of people driven by social values who proactively seek social change ideas” (CIC, 2013: 1)) – white dots – and are brought to the CIC’s investment mechanism (note, that bearers of these ideas can also provide these ideas to CIC by themselves as well). The upper and lower set of black squares indicate the process of vetting (which is a “formal and thorough examination of an opportunity against pre-defined criteria prior to approval for funding” (CIC, 2013: 1)) business proposals and investment interests respectively.

It is interesting to look at how CIC’s business approach fits the six characteristics that are inherent to the business model according to Chesbrough and Rosenbloom (2002).

<table>
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<tr>
<th>Six characteristics for business model</th>
<th>CIC’s business model</th>
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<tr>
<td>value proposition</td>
<td>CIC provides enabling environment for social entre-</td>
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preneurs from among the beneficiaries to fight against poverty (Reynolds, 2012).

**Market segment**

CIC targets rural households under the poverty line, women, and people aged between 18 and 31 and those who are vulnerable to economic and environmental risks. CIC’s donor target group includes individual angel donors, commercial value chain managers and institutional donors (Reynolds, 2012).

**Value chain structure**

CIC, through opportunity scouts, will extract “great ideas” from the communities and link them to the donors or group of donors who are interested to fund them (Reynolds, 2012).

**Cost structure and profit potential**

CIC will raise funds from individual angel donors, commercial value chain managers and institutional donors; get engaged into consulting, brokerage and direct investment in social enterprise (Reynolds, 2012).

**Position in Value network**


**Competitive strategy**

“CARE International in the Caucasus has the advantage of being well-known and respected within rural populations especially in Georgia and within donor community. It also possesses the operational know-how to work in most parts of the region. The CARE brand does add value and due to the formation of The Poverty Conference concept, CARE has staked out a strong position as being focused on the poor. This advantage is stunted somewhat by the overall negative perceptions of NGOs in the Caucasus. Further, CARE, through its long-term project implementation work with BP, has an excellent track-record in working with the private sector” (Reynolds, 2012: 6).
As it is clear from the table, CIC’s business plan represents a solid model for generating funds. CIC’s business plan is a creative way of using beneficiary population as a recipient of CIC’s activities and at the same time as a part of social change network where they themselves bring the change about. The business plan envisages CIC as a bridge between potential investors and beneficiaries who bear ideas that have potential of bringing about social change. But one important aspect (as mentioned above) which should be the point of interest is that according to the business plan the scope of CIC’s activities will be spread beyond the implementation of development projects and programs. CIC plans to get involved into consulting, brokerage and direct investment in social enterprise (Reynolds 2012). This is one of the major aspects of CIC’s business idea. According to the plan the organization plans to “become financially self-sufficient by fiscal year 2017” (Reynolds, 2012: 8). The plan shows that consulting, brokerage and investment in social enterprise will be the generator of a huge part of the whole revenue (Reynolds, 2012).

Conclusion

The paper focused on NGO’s external, upward and downward accountability concepts. In particular the study illustrated the case of CARE International in the Caucasus’s accountability towards the beneficiaries and showed an example where donors’ influence represented a factor that decreased this accountability and left the constituencies in rather harmful situation. Consequently, the study proceeded by indicating that once the donors’ influence was reduced, CIC should have wider opportunity to exercise better accountability towards the beneficiaries. Thus, consequently the research continued by providing the example of a business model which CIC elaborated as a way to reduce donors’ influence. And in doing so the organization decided to enter consulting and brokerage areas which clearly bypasses NGO-sector.

On the one hand, it is a very creative way for an NGO to come up with a business model like this to generate its own income and try to reduce its dependence on donors and thus increase its accountability towards the constituencies. However, on the other hand, one can argue that extending the expertise to consulting and brokerage considerably shifts the role of an NGO. In fact, this is a significant step towards something new which is most certainly not a part of NGO-sector (however, one must not assume that getting involved into consultancy and brokerage is a negative thing in itself just because they are fresh fruit for NGO-sector). However, one should definitely think about the possible consequences that this step might have on NGO’s accountability
towards its beneficiaries. Adding consultancy and brokerage to its set of exercises requires from an NGO to have more human, financial resources and more time. And for an NGO (like CIC) that struggles to meet the needs of its beneficiaries, the last thing that should be on its to-do list is to create itself more tasks to perform. Consultancy and brokerage thus are most likely to take a great amount of time from NGO which will make it harder for it to find time for its beneficiaries. Thus constituencies are more likely to be worse off. Paradoxically these business oriented steps that were beneficiary-induced initially, is likely to leave the latter in rather harmful environment. What will be the empirical consequences of this business model on CIC’s accountability towards the recipient population is still to be observed.

This research adds on to a large literature of NGOs dependency on donors and provides a food for thought for further research about how this problem can be resolved, through what mechanisms and what possible consequences the utilization of these mechanisms might have.
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Annex 1

**In-depth Interview guideline**

My name is Viktor Sulakvelidze. I am an intern at MEALS department at CARE International in the Caucasus. I am working on the concept of accountability of NGOs. The purpose of this interview is to identify the outcomes of accountability processes employed by CARE International in the Caucasus for impact population.

The interview will last approximately for an hour. Your identity will remain anonymous at all times. The interview does not attempt to identify right or wrong; it aims to acquire your personal opinion. The results of the interview will be used for analyzing existing accountability practices of CARE International in the Caucasus. The results of the interview and final research document will be shared with you.

1) What is the name of your project?
2) What are the start and the end date of the project?
3) Which geographic area is targeted by the project?
4) What is the impact population of the project?
5) How were the needs of impact population identified by the project staff?
   a. *Probing question:* did the staff ask the impact population what they needed or did the staff identify impact population’s needs on their own?
6) What are the components of your project?
7) What is the main goal of the project?
8) Does the project use accountability processes towards the impact population? Please describe.

**Information sharing (project component #1, 2, 3...):**

9) Why do you think information sharing is important? What does the project want to achieve by it?
10) What information sharing processes does the project use to achieve these goals?
11) How do you know if those processes achieve these goals?
12) What information is shared with the impact population by the staff?
13) Is the information easily accessible and understandable for the impact population? Why do you think so?
**Participation (project component #1, 2, 3...):**

14) Why do you think participation of impact population in the project is important? What does the project want to achieve by it?

15) What participation processes does the project use to achieve these goals?

16) How do you know if those processes achieve these goals?

17) How does the staff make sure that everybody from impact population can have a say?

18) Can you give an example when the project was modified according to the opinions of impact population?

**Feedback/Complaints and Response Mechanism (project component #1, 2, 3...):**

19) Why do you think feedback/complaints and response mechanism in the project is important? What does the project want to achieve by it?

20) What feedback/complaints and response mechanism processes does the project use to achieve these goals?

21) How do you know if those processes achieve these goals?

22) What other accountability processes are used in the project that this interview has not covered?

**Annex 2**

**FGD guideline (translated from Georgian version)**

Thanks everybody for showing up. My name is Viktor Sulakvelidze. I am an intern at CARE International in Caucasus. The focus of my work is accountability of non-governmental organizations.

The purpose of the interview is to find out what information you have about the project/program, how you participate in it and generally if there is mutual relationship between you and the project/program. Due to the fact that this is a focus group interview it will be hard for me to make notes, therefore I will record it according to your permission. Please speak one by one. The data gathered from the interview will be protected and anonymous. Everybody’s opinion is important and everybody has the right to express their opinions. The interview will last for an hour. I ask everyone to stay present during the interview. If anybody wants to leave for 2 minutes, it’s ok.
Your community/settlement/municipality has been randomly selected. In this interview you represent your community/settlement/municipality; therefore it is important that you are honest. I might interrupt you sometimes during the interview because we have limited time and if we lose the focus of the discussion we might lose time. Also, please speak loudly in order for the recorder to record well.

Please feel relaxed. Also, in order for everybody to know each other’s names please write them on the piece of paper in front of you.

Questions:
23) Your name? What do you do? How old are you?
24) Have you participated in different stages of the project/program?
25) During planning process?
26) During meetings?
27) Has anybody talked to you about your needs during the project/program?
28) How did you learn that CARE was planning to implement a project/program?
29) Have you been involved in implementing different components of the project/program?
30) Have you been provided with the information about the project/program?
31) What information?
32) In what form? How?
33) What outcomes do you see from the project/program?
34) Have you had any complaint towards the project/program? What complaint?
35) Have you expressed this complaint? How? Who did you contact/talk to?
36) Has anybody provided any feedback from the project/program staff?
37) Did you get satisfactory response? Was the response explanatory?

Thank you for participating, if you are willing to read the final report I will provide it with pleasure as soon as it is finished. Have a pleasant day.